Amendments to the Specification:

Please replace the subtitle on page 1, line 1 with the following rewritten subtitle:

DESCRIPTIONTITLE

Please add the following new paragraph after the Title ending on line 2 of page 1:

CROSS REFERENCE TO RELATED APPLICATIONS

The present application claims priority to Japanese Patent Document No. 2004-050366 filed in Japan on February 25, 2004, the contents of which are herein incorporated by reference.

Please replace the subtitle on page 1, line 3 with the following rewritten subtitle:

BACKGROUND Technical Field

Please replace the paragraph beginning at page 1, line 4 with the following rewritten paragraph:

This invention The present application relates to a thin film material capable of forming a film of a regular structure, and to a recording medium capable of forming fine recording marks.

Please delete the following paragraph beginning at page 1, line 7:

The present application claims the priority rights based on the Japanese Patent Application 2004-50366, filed in Japan on February 25, 2004. The contents of this earlier Application is to be included by reference into the present Application.

Please delete the following subtitle on page 1, line 11:

Background Art

Please replace the subtitle on page 2, line 17 with the following rewritten subtitle:

Disclosure of the Invention SUMMARY

Please add the following new paragraph after the paragraph ending at line 20 on page 3:

Additional features and advantages of the present invention are described in, and will be apparent from, the following Detailed Description and the Figures.

Please replace the subtitle on page 3, line 21 with the following rewritten subtitle: Brief Description of the Drawings BRIEF DESCRIPTION OF THE FIGURES

Please replace the subtitle on page 5, line 5 with the following rewritten subtitle:

Best Modes for Carrying out the Invention DETAILED DESCRIPTION

Please add the following new paragraph after the paragraph ending at line 11 on page 18: It should be understood that various changes and modifications to the presently preferred embodiments described herein will be apparent to those skilled in the art. Such changes and modifications can be made without departing from the spirit and scope of the present invention and without diminishing its intended advantages. It is therefore intended that such changes and modifications be covered by the appended claims.

Please replace the Abstract on page 23 with the following rewritten Abstract:

ABSTRACT OF THE DISCLOSURE

Disclosed is a \underline{A} thin film material including a substrate (10)-and an underlying layer (11) formed on the substrate is provided. A large number of recesses of an extremely small size are demonstrated in a surface of the underlying layer-(11). On this surface of the underlying layer is formed a magnetic film (12) or a non-magnetic film-(12).